

AMENDED IN SENATE MARCH 10, 1997

AMENDED IN SENATE MARCH 3, 1997

SENATE BILL

No. 210

Introduced by Senator Ayala

January 28, 1997

An act to amend Section 26945 of, and to add Section 26945.1 to, the Government Code, relating to county officers.

LEGISLATIVE COUNSEL'S DIGEST

SB 210, as amended, Ayala. County officers: auditors: qualifications.

Existing law requires a person elected or appointed to the office of county auditor must meet at least one of certain enumerated criteria, in any county that has adopted these criteria, as specified. Under existing law, these criteria include possessing a valid certificate issued by either the California State Board of Accountancy or the Institute of Internal Auditors, as specified, serving as a county auditor, chief deputy county auditor, or chief assistant county auditor for a continuous period of not less than 3 years, or possessing a baccalaureate degree from an accredited university, college, or other 4-year institution, with a major in accounting or its equivalent, as specified.

This bill would require any person serving in the capacity of county auditor to complete at least 40 hours of qualifying continuing education every 2 years, as specified. The bill would designate appropriate subjects for the continuing education, and would authorize county auditors who are

licensed or certificated by other specified entities to apply continuing education for license or certificate renewal to satisfy the continuing education requirements of the bill.

In addition, this bill would augment the qualification requiring possession of a baccalaureate degree from an accredited university, college, or other 4-year institution, to additionally require the person to have served within the previous 5 years in a senior fiscal management position in a county, city, or other public or private agency, dealing with similar fiscal responsibilities, for a continuous period of not less than 3 years. Since the bill would require counties to modify the manner in which they evaluate candidates for the office of county auditor under certain circumstances, the bill would create a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement, including the creation of a State Mandates Claims Fund to pay the costs of mandates that do not exceed \$1,000,000 statewide and other procedures for claims whose statewide costs exceed \$1,000,000.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: yes.

The people of the State of California do enact as follows:

1 SECTION 1. Section 26945 of the Government Code
2 is amended to read:
3 26945. No person shall hereafter be elected or
4 appointed to the office of county auditor of any county
5 unless the person meets at least one of the following
6 criteria:
7 (a) The person possesses a valid certificate issued by
8 the California State Board of Accountancy under Chapter
9 1 (commencing with Section 5000) of Division 3 of the
10 Business and Professions Code showing the person to be,

1 and a permit authorizing the person to practice as, a
2 certified public accountant or as a public accountant.

3 (b) The person possesses a baccalaureate degree from
4 an accredited university, college, or other four-year
5 institution, with a major in accounting or its equivalent,
6 as described in subdivision (a) of Section 5081.1 of the
7 Business and Professions Code, and has served within the
8 last five years in a senior fiscal management position in a
9 county, city, or other public or private agency, dealing
10 with similar fiscal responsibilities, for a continuous period
11 of not less than three years.

12 (c) The person possesses a certificate issued by the
13 Institute of Internal Auditors showing the person to be a
14 designated professional internal auditor, with a minimum
15 of 16 college semester units, or their equivalent, in
16 accounting, auditing, or finance.

17 (d) The person has served as county auditor, chief
18 deputy county auditor, or chief assistant county auditor
19 for a continuous period of not less than three years.

20 SEC. 2. Section 26945.1 is added to the Government
21 Code, to read:

22 26945.1. (a) ~~Notwithstanding any other provision of~~
23 ~~law, any~~ Any person serving in the capacity of county
24 auditor shall complete at least 40 hours of qualifying
25 continuing education, pursuant to subdivision (b), for
26 each two-year period, beginning January 1, 1998, and
27 completing at least 10 hours in each year of the two-year
28 period. At least 20 of the 40 hours of continuing education
29 shall be obtained in governmental accounting, auditing,
30 or related subjects.

31 (b) Qualifying continuing education may be obtained
32 in the areas of accounting, auditing, or related subjects.
33 In addition, qualifying continuing education may be
34 obtained in any other subject, if it can be demonstrated
35 that the specific educational program contributes to
36 professional competence.

37 (c) With respect to a county auditor who is a licensee
38 of the California Board of Accountancy, or of the
39 accountancy licensing authority of any other state, or who
40 possesses a certificate issued by the Institute of Internal

1 Auditors, continuing education obtained for purposes of
2 renewal of the license or certificate may be applied to
3 satisfy the requirements of this section.

4 SEC. 3. Notwithstanding Section 17610 of the
5 Government Code, if the Commission on State Mandates
6 determines that this act contains costs mandated by the
7 state, reimbursement to local agencies and school
8 districts for those costs shall be made pursuant to Part 7
9 (commencing with Section 17500) of Division 4 of Title
10 2 of the Government Code. If the statewide cost of the
11 claim for reimbursement does not exceed one million
12 dollars (\$1,000,000), reimbursement shall be made from
13 the State Mandates Claims Fund.

14 Notwithstanding Section 17580 of the Government
15 Code, unless otherwise specified, the provisions of this act
16 shall become operative on the same date that the act
17 takes effect pursuant to the California Constitution.

